



Treasury Inspector General for Tax Administration

STEPS CAN BE TAKEN TO REDUCE THE CHALLENGES TAXPAYERS WITH VISION IMPAIRMENTS FACE WHEN ATTEMPTING TO MEET THEIR TAX OBLIGATIONS

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Highlights

Highlights of Report Number: 2007-40-057 to the Internal Revenue Service Commissioner, Wage and Investment Division.

IMPACT ON TAXPAYERS

Taxpayers with vision impairments face unique challenges when attempting to meet their tax obligations. The Internal Revenue Service (IRS) can make improvements to its procedures, policies, and tax tools to enhance the accessibility of tax return preparation assistance, forms, publications, and notices for taxpayers with vision impairments.

WHY TIGTA DID THE AUDIT

The American Foundation for the Blind reports that there are between 7 million and 10 million people in the United States who are blind or vision impaired. By 2020, the number of people who are blind or have low vision is projected to increase substantially. Vision impairments hinder taxpayers' abilities to read and deal with printed information, such as tax forms, publications, and notices. Among individuals age 21 to 64 who are vision impaired, 41.5 percent are employed. Among those unable to see words and letters, 29.9 percent are employed. Providing these taxpayers, as well as those who are not vision impaired, quality customer service is fundamental to achieving tax compliance. The overall objective of this review was to determine whether taxpayers with vision impairments are provided quality service.

WHAT TIGTA FOUND

The IRS provides tax forms and publications in formats accessible to taxpayers with vision impairments to help them file their tax returns. Taxpayers can order tax forms and publications in large print or Braille or can download them through the IRS public Internet web site, IRS.gov, in Braille and talking forms.

However, taxpayers with vision impairments have limited access to IRS tax return preparation assistance. The IRS offers free tax return preparation assistance at its Taxpayer Assistance Centers and Volunteer Income Tax Assistance sites, but assistance is limited to simple tax

returns for taxpayers with moderate to low income. The IRS also offers free online filing to taxpayers with incomes at or below \$52,000, but taxpayers who require screen readers or adaptive computer technology to view the Internet cannot participate.

Currently, most notices taxpayers receive from the IRS use font sizes that may be too small for taxpayers with vision impairments to read. Taxpayers can call the IRS toll-free telephone number with questions about the notices and/or ask assistants to read the notices to them, but assistants do not have access to the actual notices sent to taxpayers.

Finally, taxpayers with vision impairments could benefit from additional viewing options on IRS.gov. Although the IRS is in compliance with the law, it does not provide its web site users the option of using their Internet browsers to increase the size of fonts or change the background colors for easier viewing.

WHAT TIGTA RECOMMENDED

The Commissioner, Wage and Investment Division, should:

- Consider the feasibility of eliminating the income restriction on free tax preparation at the Taxpayer Assistance Centers for taxpayers with disabilities and allow them to schedule appointments in advance for tax return preparation assistance.
- Consider the feasibility of providing an interface that would make tax preparation software packages accessible to blind and other taxpayers with vision impairments through the Free File web site.
- Partner with advocacy groups to conduct a study to determine the current and future needs and required services for taxpayers with vision impairments and use the results of that study to develop a long-term strategy to assist taxpayers with vision impairments, including vision-impaired senior taxpayers.
- Consider providing additional viewing options on IRS.gov, such as scalable fonts, enlarged text size, or background colors, to make it more accessible to taxpayers with vision impairments.

The IRS agreed with all of our recommendations. It has taken and has committed to take appropriate corrective actions to address the recommendations.

READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to:

<http://www.treas.gov/tigta/auditreports/2007reports/200740057fr.pdf>.

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